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**GROSS CONSERVATION  
EASEMENT CREDIT SCHEDULE**

**2010**

Taxpayer Name	Social Security Number or Colorado Account Number
This schedule must be attached to your Colorado income tax return for any year with activity regarding a gross conservation easement credit, whether the credit is claimed, sold, bought, passed-through, utilized, carried forward, or abandoned. The donor(s) of a conservation easement (including a pass-through entity and each shareholder, partner, or member) must also attach DR 1303 and separately submit DR 1304 for the year in which the donation occurred.	

**PART A: ALL TAXPAYERS**

1. Location of property on which the conservation easement was donated:				
County(s)	Township(s)	Range(s)	Section(s)	Number of acres
2. Organization holding the easement:				
3. Date of donation (deed completed):				
4. Total value of donation (Appraised value of easement minus any bargain sale proceeds)				\$
5. Total credit claimed on donation (see FYI Income 39 for appropriate calculation)				\$
6. This taxpayer is: (check the appropriate box)				
<input type="checkbox"/> a transferee (buyer of credit). Complete Part B.				
<input type="checkbox"/> a pass-through entity donor (S-corporation or partnership). Complete Parts C and G.				
<input type="checkbox"/> a member of a pass-through donor (owner, partner, or shareholder). Complete Parts D, F and G.				
<input type="checkbox"/> a joint donor, joint tenant, or tenant-in-common (one of multiple donors signing a single deed). Complete Parts D, F, and G.				
<input type="checkbox"/> the sole donor (an individual, jointly filing couple, estate, trust, or C-corporation). Complete Parts E, F, and G.				

**PART B: TRANSFEREES ONLY**

Submit a new DR 1305 each year for each credit purchased, until the entire amount is used or abandoned. For the first year, attach a copy of the credit transfer agreement and a summary of the qualified appraisal.

7. Detail of all credit purchased from this donation.			
Name of transferor	SSN or Colorado account number	Date of transfer	Amount of transfer
			\$
			\$
			\$
8. Detail of credit use. Total of Line 8 must equal total of Line 7.			
Credit used in 2010	Credit used in prior years	Credit carried forward to 2011	Credit abandoned
\$	\$	\$	\$

**PART C: PASS-THROUGH ENTITY DONORS ONLY**

Submit DR 1305 for the year of donation. All credit must be transferred or distributed as of the due date of the return.

9. Total credit transferred by this entity on behalf of its members. Provide detail in Part G.			\$
10. Total credit distributed to members, Line 5 minus Line 9.			\$
11. Detail of credit distribution. Total must equal line 10. Attach additional pages if necessary.			
Name of member	SSN or Colorado account number	Percent ownership	Amount of credit
		%	\$
		%	\$
		%	\$

**PART D: JOINT DONORS AND PASS-THROUGH MEMBERS ONLY**

12. Detail of credit allocated to you.			
a. Name of pass-through entity, if applicable:			
b. Colorado Account Number of pass-through entity, if applicable:			
c. Your percent interest in the easement:			%
d. Your allocated amount of credit, Line 5 times Line 12c. This amount is subject to the federal charitable deduction addback in Part F.			\$
13. Credit transferred by passthrough entity donor on your behalf, if applicable.			
			\$
14. Credit you received from this donation, Line 12d minus Line 13.			\$
15. Total credit transferred by you. Provide detail in Part G.			\$
16. Total credit available for your use, Line 14 minus Line 15.			\$
17. Detail of your credit use. Total must equal Line 16.			
Credit used in 2010	Credit used in prior years	Credit carried forward to 2011	Credit abandoned
\$	\$	\$	\$

**PART E: SOLE DONORS ONLY**

18. Total credit you transferred. Provide detail in Part G.			\$
19. Total credit available for your use, Line 5 minus Line 18.			\$
20. Detail of your credit use. Total must equal Line 19.			
Credit used in 2010	Credit used in prior years	Credit carried forward to 2011	Credit abandoned
\$	\$	\$	\$

**PART F: FEDERAL CHARITABLE DEDUCTION ADDBACK.**

21. Total potential addback from this donation. Sole donors, enter Line 5. Joint donors and pass-through members, enter Line 12d.	\$
22. Addback from this donation in prior years.	\$
23. Addback remaining, Line 21 minus Line 22.	\$
24. Addback for 2010. Enter the smaller of Line 23 or your allowed federal charitable deduction. Include this amount as an addition to federal taxable income on your return.	\$
25. Potential addback carried forward to 2011, Line 23 minus Line 24.	\$

**PART G: SALE OF CREDIT**

26. Detail of all credit sold, if any, by this taxpayer. Total must equal Line 9, 15 or 18. Attach additional pages if necessary.			
Name of transferee	SSN or Colorado account number	Date of transfer	Amount of credit
			\$
			\$
			\$
			\$
			\$